

2005-06

REPORT TO THE GENERAL ASSEMBLY

BY

THE BOARD OF REGENTS, STATE OF IOWA

COMPILED BY THE UNIVERSITY OF IOWA HOSPITALS AND CLINICS  
IN ACCORD WITH REQUIREMENTS OF SECTION 263A.13, CODE OF IOWA

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THE UNIVERSITY OF IOWA  
UNIVERSITY HOSPITALS AND CLINICS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS AND FUND BALANCES ON AN ACCRUAL BASIS  
FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2006

Attached Exhibits	TOTAL	OPERATION AND MAINTENANCE FUND		TELECOMMUNICATIONS FUND	IMPROVEMENT, EXTENSION AND REPAIR & CONSTRUCTION FUNDS		Invested in Plant and Equipment	RESTRICTED FUNDS
		FUND A	FUND B		FUND A	FUND B		
<b>Operating Revenues:</b>								
PATIENT SERVICES-APPROPRIATION..... Exh. A-I	\$ 13,406,321	\$ 13,406,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PATIENT SERVICES-PAYING PATIENTS..... Exh. A-II	723,929,436	717,180,911	6,748,525	-	-	-	-	-
NON-PATIENT SERVICES..... Exh. A-III	36,505,448	25,482,569	5,805,355	5,217,524	-	-	-	-
<b>Total Operating Revenues</b>	<b>773,841,205</b>	<b>756,069,801</b>	<b>12,553,880</b>	<b>5,217,524</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses:</b>								
SALARIES AND BENEFITS.....	370,510,565	360,591,880	7,085,759	2,832,926	-	-	-	-
MEDICAL SUPPLIES AND DRUGS.....	141,317,570	142,921,978	(1,716,831)	112,423	-	-	-	-
OTHER SUPPLIES AND GENERAL EXPENSES.....	171,432,096	169,933,159	729,207	769,731	-	-	-	-
DEPRECIATION AND AMORTIZATION.....	53,707,295	(4,550)	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>736,967,526</b>	<b>673,442,467</b>	<b>6,098,135</b>	<b>3,715,080</b>	<b>-</b>	<b>(749,365)</b>	<b>54,461,209</b>	<b>-</b>
<b>Nonoperating Revenues (Expenses):</b>								
LOSS ON DISPOSAL OF CAPITAL ASSETS.....	(1,266,298)	-	-	-	-	-	(1,266,298)	4,199,184
GIFTS AND GRANTS..... Exh. A-V	4,199,184	11,993,184	62,000	134,369	(1,861,872)	-	1,436,213	-
INVESTMENT INCOME..... Exh. A-IV	10,327,681	-	-	(1,441,694)	-	-	169,915	-
INTEREST EXPENSE.....	(5,480)	11,993,184	62,000	(1,307,324)	(1,861,872)	-	169,915	4,199,184
<b>Total Nonoperating Revenues, net</b>	<b>13,255,087</b>	<b>11,993,184</b>	<b>62,000</b>	<b>(1,307,324)</b>	<b>(1,861,872)</b>	<b>-</b>	<b>169,915</b>	<b>4,199,184</b>
<b>Net transfers out and inter fund transfers</b>	<b>(46,771)</b>	<b>(103,939,873)</b>	<b>2,944,762</b>	<b>(7,838,980)</b>	<b>(13,280,000)</b>	<b>13,073,348</b>	<b>111,741,890</b>	<b>(2,747,919)</b>
<b>Total Expenditures</b>	<b>738,239,304</b>	<b>673,442,467</b>	<b>6,098,135</b>	<b>5,156,773</b>	<b>-</b>	<b>(749,365)</b>	<b>54,291,294</b>	<b>-</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS.....</b>	<b>50,081,995</b>	<b>(9,319,355)</b>	<b>9,462,508</b>	<b>(7,643,860)</b>	<b>(15,141,872)</b>	<b>13,822,713</b>	<b>57,450,596</b>	<b>1,451,265</b>
<b>FUND BALANCE, JULY 1, 2005.....</b>	<b>819,074,601</b>	<b>83,310,354</b>	<b>4,184,981</b>	<b>3,268,808</b>	<b>96,402,227</b>	<b>219,908,941</b>	<b>403,419,145</b>	<b>8,580,146</b>
<b>FUND BALANCE, JUNE 30, 2006..... Exh. C-III</b>	<b>869,156,596</b>	<b>73,990,999</b>	<b>13,647,488</b>	<b>(4,375,052)</b>	<b>81,260,354</b>	<b>233,731,654</b>	<b>460,869,741</b>	<b>10,031,411</b>

Exhibit A

UNIVERSITY HOSPITALS AND CLINICS  
ANALYSIS OF REVENUE BY SOURCE  
FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2006

<u>I. PATIENT SERVICES - APPROPRIATIONS</u>	
State Appropriation Receipts.....	\$ 13,406,321
<u>II. PATIENT SERVICES - PAYING PATIENTS</u>	
Total Paying Patient Services Revenue.....	\$ 723,929,436
<u>III. NON-PATIENT SERVICES</u>	
Faculty Practice Plan & Other Supporting Services.....	\$ 18,563,916
Food Services.....	\$ 7,806,856
Federal Grant Indirect Cost Recoveries.....	3,670,010
Miscellaneous Other Income for Non-Patient Services.....	6,464,666
Total Non-Patient Services Revenue.....	\$ 36,505,448
<u>IV. INVESTMENT INCOME</u>	
Improvement, Extension and Repair Funds.....	\$ (1,861,872)
Telecommunications Funds.....	134,369
Operation and Maintenance Funds.....	12,055,184
Total Investment Income.....	\$ 10,327,681
<u>V. GIFTS AND GRANTS</u>	
Total Gifts and Grants Receipts	\$ 4,199,184

UNIVERSITY HOSPITALS AND CLINICS  
 ANALYSIS OF EXPENDITURES BY PROGRAM AND SOURCE OF REVENUE  
 FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2006

	OPERATIONS AND MAINTENANCE FUND	TELECOMMUNICATIONS FUND	IMPROVEMENT, EXTENSION AND REPAIR FUND	INVESTED IN PP&E	RESTRICTED FUNDS	Total
<b>I. EXPENDITURES BY PROGRAMS</b>						
Hospital Revenue Bonds-Debt Service Program						
Interest expense.....	\$ -	\$ 1,441,694	\$ -	\$ (1,436,213)	\$ -	\$ 5,480
Hospital Services-Program						
Professional Services, Education, and other supporting services.....	629,505,667	2,956,524	(749,365)	-	-	632,462,191
Depreciation and Amortization and Disposal of Assets	-	-	-	55,727,507	-	54,978,143
Repairs, Maint & Minor Equipment.....	12,830,003	752,706	-	-	-	13,582,709
Administrative Services, Overheads and Other General Expenses	27,856,567	5,850	-	-	-	27,862,417
Hospital Auxiliary Services						
Food Services.....	9,348,364	-	-	-	-	9,348,364
Public Service and Sponsored and Non-Sponsored Research Programs						
Current Restricted - Non-Federal, Federal, Gifts, Scholarships, Quasi-Endowments...	-	-	-	-	-	-
<b>TOTAL PROGRAM EXPENDITURES.....</b>	<b>\$ 679,540,601</b>	<b>\$ 5,156,773</b>	<b>\$ (749,365)</b>	<b>\$ 54,291,294</b>	<b>\$ -</b>	<b>\$ 738,239,304</b>
<b>II. SOURCE OF FUNDS FOR PROGRAM EXPENDITURES</b>						
Patient Services - State Appropriations.....	\$ 13,406,321	\$ -	\$ -	\$ -	\$ -	\$ 13,406,321
Patient Services - Paying Patient Revenue.....	656,785,916	3,715,079	-	54,291,294	-	714,792,289
Non-Patient Services.....	9,348,364	-	-	-	-	9,348,364
Investment Income.....	-	1,441,694	(749,365)	-	-	692,329
Gifts and Grants.....	-	-	-	-	-	-
<b>Exh. C- TOTAL EXPENDITURES BY SOURCE OF FUNDS.....</b>	<b>\$ 679,540,601</b>	<b>\$ 5,156,773</b>	<b>\$ (749,365)</b>	<b>\$ 54,291,294</b>	<b>\$ -</b>	<b>\$ 738,239,304</b>

UNIVERSITY OF IOWA HOSPITALS AND CLINICS  
 ANALYSIS OF JUNE 30, 2006 FUND BALANCES

Exhibit C  
 Part I of II

ANALYSIS OF FUNDS COMMITTED

Description	Invested in capital assets, net of related debt	Restricted by donors for specific purpose	Restricted for debt service	Hospital Operations	Combined Total
TOTAL.....	\$ 429,629,636	\$ 10,763,214	\$ 3,105,344	\$ 425,658,402	\$ 869,156,596

UNIVERSITY OF IOWA HOSPITALS AND CLINICS Exhibit C  
ANALYSIS OF JUNE 30, 2006 IMPROVEMENT, EXTENSION AND REPAIR FUND CASH BALANCE Part II of II

Description	ANALYSIS OF ACTIVITY ON PRIOR YEARS' PROJECTS		
	(1)	+	(2)
	=	(3)	
	July 1, 2006 Unexpended Allocation	2007-2008 Expenditures & Allocations	June 30, 2007 Unexpended Allocation
Bldg Impr Equip Replace Hosp	\$ 89,958,691	(28,218,890)	\$ 61,739,802
ETC Expansion and Renovation	\$ 31,940,318	2,716,470	\$ 34,656,787
PFP Ambulatory Surg Ctr and Pr	\$ 48,554,417	(14,827,254)	\$ 33,727,163
Ped Spec Clin Exp and Chi ENT	\$ -	10,441,645	\$ 10,441,645
Sports Medicine Center	\$ -	9,782,053	\$ 9,782,053
Clinical Cancer Ctr Infusion	\$ -	8,725,000	\$ 8,725,000
HCIS-PATHOLOGY	\$ -	7,411,457	\$ 7,411,457
Improvement Extension Repair	\$ 3,560,303	3,442,013	\$ 7,002,316
HCIS Pharmacy	\$ -	6,873,031	\$ 6,873,031
HCIS Clinical Info Sys Cis	\$ (102,311)	6,826,379	\$ 6,724,068
Dev Patient Registration Svcs	\$ 4,339,413	1,167,337	\$ 5,506,750
Digestive Diseases Exp 4th	\$ -	4,510,000	\$ 4,510,000
Pneumatic Tube System Upgrade	\$ -	4,507,717	\$ 4,507,717
UI Heart Care Reno Expan	\$ -	4,400,000	\$ 4,400,000
Relocation of Autopsy Service	\$ 3,019,000	257,280	\$ 3,276,280
Pediatric Inpatient Unit Reno	\$ 5,044,768	(1,940,059)	\$ 3,104,709
Urology Clin Exp On 3 RCP	\$ -	2,835,000	\$ 2,835,000
Ep Cath Lab Reno and Expan	\$ -	2,692,044	\$ 2,692,044
Neurosurgery Clinic Developmen	\$ 2,081,270	441,069	\$ 2,522,339
Ctr For Disabilities and Dev	\$ 1,824,122	589,747	\$ 2,413,869
JCP-Rem 3428,32,34 for CT Scan	\$ -	2,103,438	\$ 2,103,438
HCIS Operating Room System	\$ 19,836	1,675,746	\$ 1,695,582
HCIS-Anesthesia System	\$ -	1,345,426	\$ 1,345,426
2005 JCAHO Plans For Improve	\$ -	1,311,875	\$ 1,311,875
Electrnc Medicatn Admin Rec Em	\$ 574,610	684,726	\$ 1,259,337
Not Assigned	\$ 10,475,123	(9,416,869)	\$ 1,058,254
JCP-Burn Unit Renovations on 8	\$ -	950,000	\$ 950,000
HCIS Inventory Management	\$ -	832,757	\$ 832,757
ETC Exp and Reno Util Reloc	\$ 377,999	344,351	\$ 722,350

UNIVERSITY OF IOWA HOSPITALS AND CLINICS Exhibit C  
ANALYSIS OF JUNE 30, 2006 IMPROVEMENT, EXTENSION AND REPAIR FUND CASH BALANCE Part II of II

ANALYSIS OF ACTIVITY ON PRIOR YEARS' PROJECTS			
	(1)	+	(2)
	=	(3)	
Description	July 1, 2006 Unexpended Allocation	2007-2008 Expenditures & Allocations	June 30, 2007 Unexpended Allocation
JCP Dept Of Surgery Admin Off	\$ -	663,782	\$ 663,782
4JCP Inpatient Unit Renovatn	-	611,042	\$ 611,042
HCIS Intensive Care Unit Syste	(3,596)	564,301	\$ 560,705
COM SUPPORT OF UIHS	797,853	(261,377)	\$ 536,476
HCIS Radiology Information Sys	-	408,975	\$ 408,975
MRI Suite Development	4,409,564	(4,021,303)	\$ 388,261
RCP IPCU Development	3,730,148	(3,407,858)	\$ 322,290
Relocate F and as To Pfs In GH	-	295,874	\$ 295,874
CDD Emergency Generator Replacement	-	246,124	\$ 246,124
UIHC Roof Repl Group 19	-	202,034	\$ 202,034
UIHC Roof Repl Group 18	-	171,107	\$ 171,107
Projects under 150K	14,862,620	(15,325,154)	\$ (462,534)
<b>Total - Approved Projects and Equipment</b>	<b>\$ 225,464,148</b>	<b>\$ 12,611,037</b>	<b>\$ 238,075,186</b>
	0		
<b>Deduct Accounts Payable</b>			<b>(4,343,532)</b>
<b>Net Fund Balance</b>			<b>\$ 233,731,654</b>



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 06-30-2006 - Effective  
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 Source: PeopleSoft General Ledger (nVision Report)

University of Iowa Hospitals and Clinics  
 Other Operating Revenue  
 Combined Hospital Units  
 As of 06-30-2006

	Current FY Budget		Prior FY Budget		Actual	Year to Date		Budget		Variance Versus		
						Prior Year	Budget	Prior Year	Budget			
Indirect Cost Recoveries & Adj.....	\$	3,758,475.00	\$	330,625.00	\$	3,670,010.09	\$	3,758,475.00	\$	150,965.15	\$	(88,464.91)
Tuition, Grants, & Gifts.....	\$	1,400.00	\$	-	\$	230,076.00	\$	1,400.00	\$	10,092.00	\$	228,676.00
Workshops, Seminars, & Conferences..	\$	9,138,604.00	\$	741,408.00	\$	867,090.54	\$	9,138,604.00	\$	4,280.14	\$	(8,271,513.46)
Food Service InterDept.....	\$	-	\$	-	\$	885,987.97	\$	-	\$	38,690.77	\$	885,987.97
Food Service Non-Tax.....	\$	-	\$	-	\$	5,287,508.78	\$	-	\$	217,259.41	\$	5,287,508.78
Food Service Taxable.....	\$	-	\$	-	\$	1,633,359.29	\$	-	\$	81,320.10	\$	1,633,359.29
Advertising Income.....	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Contract Revenue.....	\$	-	\$	-	\$	87,029.48	\$	-	\$	(175,716.30)	\$	87,029.48
Commissions & Royalties.....	\$	-	\$	-	\$	31,688.76	\$	-	\$	(11,710.23)	\$	31,688.76
Publications & Other.....	\$	-	\$	-	\$	5,228.75	\$	-	\$	(1,438.66)	\$	5,228.75
Rental, Equip & Facilities.....	\$	-	\$	-	\$	266,299.00	\$	-	\$	76,212.67	\$	266,299.00
User Fees.....	\$	-	\$	-	\$	11,300.00	\$	-	\$	3,292.00	\$	11,300.00
Other S/S InterDept.....	\$	26,011,900.00	\$	2,236,203.00	\$	16,252,715.51	\$	26,011,900.00	\$	(392,050.60)	\$	(9,759,184.49)
Other S/S Non-Tax.....	\$	-	\$	-	\$	2,311,200.51	\$	-	\$	(69,231.27)	\$	2,311,200.51
Other S/S Taxable.....	\$	-	\$	-	\$	32,085.97	\$	-	\$	10,291.68	\$	32,085.97
Fines, Adjs, Fees.....	\$	-	\$	-	\$	(5,410.51)	\$	-	\$	(6,783.73)	\$	(5,410.51)
Salvage, Scrap, Recycle.....	\$	-	\$	-	\$	10,820.91	\$	-	\$	(1,061.48)	\$	10,820.91
Transfer From Restricted.....	\$	-	\$	-	\$	6,587,871.89	\$	-	\$	119,345.06	\$	6,587,871.89
Misc Revenue.....	\$	-	\$	-	\$	751,363.91	\$	-	\$	(33,261.31)	\$	751,363.91
<b>GRAND TOTAL.....</b>	<b>\$</b>	<b>38,910,379.00</b>	<b>\$</b>	<b>3,308,236.00</b>	<b>\$</b>	<b>38,918,226.85</b>	<b>\$</b>	<b>38,910,379.00</b>	<b>\$</b>	<b>20,495.40</b>	<b>\$</b>	<b>7,847.85</b>

Funds Included: 050,060,170,175,180,185,187,189,190,240,243,260,275,285,420,450,990,998

UNIVERSITY OF IOWA HOSPITALS AND CLINICS  
 FUND GROUPINGS DEFINITIONS FOR LEGISLATIVE FISCAL BUREAU REPORT 263A.13

OPERATION AND MAINTENANCE FUND	TELECOMMUNICATIONS FUND		IMPROVEMENT, EXTENSION AND REPAIR & CONSTRUCTION FUNDS		Invested in Plant and Equipment	RESTRICTED FUNDS
	FUND A	FUND B	FUND A	FUND B		
170, 175, 180, 185	050, 187, 189, 240, 243, 250, 260, 275, 420, 450, 960, 998	285, 634, 635, 636, 715, 814, 815, 816, 817, 823, 824, 825, 826, 827, 870, 871, 944	805, 807, 808, 860, 862, 863, 580, 633, 640, 641, 645, 660, 880	676, 735	900	500, 510, 520, 525, 530, 670, 980, 990